

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Linda Trombino
DOCKET NO.: 05-25288.001-R-1
PARCEL NO.: 24-36-407-018-0000

The parties of record before the Property Tax Appeal Board are Linda Trombino, the appellant, and the Cook County Board of Review.

The subject property consists of an 81-year-old, one and one-half story, single-family dwelling of masonry construction containing 1,282 square feet of living area and situated on a 3,040 square foot parcel. Features of the home include two and one-half bathrooms and a full-unfinished basement. The subject is located in Worth Township, Cook County.

The appellant submitted evidence before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the subject as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on six properties suggested as comparable to the subject. The appellant also submitted a copy of the board of review's decision as well as photographs and Cook County Assessor's Internet Database sheets for the subject and the suggested comparables.

Based on the appellant's documents, the six suggested comparables consist of one-story or one and one-half story, single-family dwellings of frame or masonry construction with the same neighborhood code as the subject. The improvements range in size from 908 to 1,524 square feet of living area and range in age from 77 to 133 years. The comparables contain one or one and one-half bathrooms. Five comparables contain an unfinished basement and four comparables have a one-car or two-car detached

(Continued on Next Page)

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 1,216
IMPR.: \$ 8,536
TOTAL: \$ 9,752

Subject only to the State multiplier as applicable.

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garage. The improvement assessments range from \$5.22 to \$5.85 per square foot of living area.

The six suggested land comparables range in size from 3,750 to 8,775 square feet with land assessments of \$0.40 per square foot. Based on the evidence submitted, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$9,995, with \$8,536 or \$6.66 per square foot of living area apportioned to the improvement and \$1,459 or \$0.48 per square foot apportioned to the land. In support of the assessment, the board submitted property characteristic printouts and descriptive data on three properties suggested as comparable to the subject. The suggested comparables are improved with one-story or one and one-half story, single-family dwellings frame or frame and masonry construction with the same neighborhood code as the subject. The improvements range in size from 1,218 to 1,234 square feet of living area and range in age from eight to 124 years. The comparables contain one full bathroom. Two comparables contain an unfinished basement and two comparables have a two-car detached garage. The improvement assessments range from \$6.13 to \$11.53 per square foot of living area. The three suggested land comparables range in size from 1,288 to 5,625 square feet with land assessments of either \$0.16 or \$0.76 per square foot. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review V. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has overcome this burden.

Regarding the improvement, the Board finds the appellant's comparables one and three and the board of review's comparables one and three to be the most similar properties to the subject in the record. These four properties are similar to the subject in improvement size, amenities, age and location and have improvement assessments ranging from \$5.63 to \$8.89 per square foot of living area. The subject's per square foot improvement assessment of \$6.66 falls within the range established by these properties. The Board finds the remaining comparables less

similar to the subject in improvement size and/or age. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported by the most similar properties contained in the record.

Regarding the land, the Board finds the appellant's comparables one, three, five and six to be the most similar properties to the subject in size and/or location. The four parcels range in size from 3,750 to 6,250 square feet and have land assessments of \$0.40 per square foot. The subject's per square foot land assessment of \$0.48 indicates the subject is treated inequitably when compared to similar properties. The Board finds the remaining comparables differ from the subject in size and/or location. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot land assessment is not supported by the most similar properties contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject's land was inequitably assessed by clear and convincing evidence and a reduction in the subject's land assessment is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: January 25, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.